

Annual Budget for Fiscal Year 2021-22

Final Budget with Revised Choice Programs

MWDOC's mission is:

To provide reliable, high-quality supplies from MWD and other sources to meet present and future needs, at an equitable and economical cost, and to promote water use efficiency for all of Orange County

Exhibit A2
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CORE FUND

	FY 2020-2021 ADOPTED BUDGET	FY 2020-2021 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2021-2022 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2020-2021 BUDGET	
OPERATING EXPENSES:							
Salaries & Wages	$ 3,609,691	$ 3,571,031	$ (38,660)	$ 3,629,660	$ 58,629	$ 19,969	(1)
Employee Benefits	1,182,786	1,180,004	(2,782)	1,193,667	13,663	10,881	(2)
Director Compensation	258,909	237,059	(21,850)	288,800	51,741	29,891	
Director Benefits	101,971	122,925	20,955	161,248	38,323	59,278	
MWD Representation	157,070	127,043	(30,027)	165,029	37,986	7,959	
CALPERS Unfunded Liability Contribution	207,000	207,000	-	207,000	-	-	
Overhead Reimbursement	(300,926)	(296,267)	4,659	(305,425)	(9,157)	(4,498)	
Health Insurance Coverage for Retirees	87,449	80,288	(7,161)	101,099	20,811	13,650	
Audit Expense	29,725	20,162	(9,563)	30,220	10,058	495	
Automotive & Toll Road Expenses	21,300	2,100	(19,200)	17,050	14,950	(4,250)	
Conference Expense - Staff	26,515	10,000	(16,515)	44,560	34,560	18,045	
Conference Expense - Directors	18,695	3,735	(14,960)	16,845	13,110	(1,850)	
Engineering Expense	340,000	574,896	234,896	380,000	(194,896)	40,000	
Insurance Expense	110,000	120,000	10,000	130,000	10,000	20,000	
Legal Expense - General	210,500	188,097	(22,403)	225,000	36,903	14,500	
Maintenance Expense	131,420	99,000	(32,420)	153,400	54,400	21,980	
Membership / Sponsorship	127,161	146,944	19,783	143,041	(3,903)	15,880	
CDR Participation	53,158	53,158	-	65,249	12,091	12,091	
Miscellaneous Expense	103,000	40,446	(62,554)	76,381	35,935	(26,619)	
Postage / Mail Delivery	8,900	8,306	(594)	8,600	294	(300)	
Professional Fees	996,202	865,065	(131,137)	865,859	794	(130,343)	
Rents & Leases	1,750	1,200	(550)	1,800	600	50	
Outside Printing, Subscription & Books	84,700	42,005	(42,695)	83,700	41,695	(1,000)	
Office Supplies	39,000	18,000	(21,000)	35,000	17,000	(4,000)	
Building Repair & Maintenance	15,000	12,500	(2,500)	15,000	2,500	-	
Computer Maintenance	8,000	7,200	(800)	8,000	800	-	
Business Expense	4,500	1,500	(3,000)	2,500	1,000	(2,000)	
Software Support & Expense	89,640	81,000	(8,640)	82,580	1,580	(7,060)	
Computers and Equipment	31,550	31,550	-	23,450	(8,100)	(8,100)	
Telecommunications Expense	29,650	35,547	5,897	41,400	5,853	11,750	
Temporary Help Expense	5,000	-	(5,000)	5,000	5,000	-	
Training Expense	62,500	60,000	(2,500)	50,000	(10,000)	(12,500)	
Tuition Reimbursement	5,000	1,000	(4,000)	5,000	4,000	-	

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CORE FUND

	FY 2020-2021 ADOPTED BUDGET	FY 2020-2021 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2021-2022 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2020-2021 BUDGET	
OPERATING EXPENSES: continued							
Travel & Accommodations - Staff	62,495	7,000	(55,495)	69,825	62,825	7,330	
Travel & Accommodations - Directors	24,900	3,000	(21,900)	21,250	18,250	(3,650)	
MWDOC's Contribution to WEROC: Operations	241,236	241,236	-	260,346	19,110	19,110	
Capital Acquisition (excluding building)	154,200	345,297	191,097	273,059	(72,238)	118,859	
Capital Acquisition to Carryover	271,900	5,803	(266,097)	-	(5,803)	(271,900)	(3)
Capital Acq Prior Year Carryover Credit	(346,900)	(271,900)	75,000	(5,803)	266,097	341,097	(4)
NORMAL OPERATING EXPENSES	**$ 8,264,646**	**$ 7,982,929**	**$ (281,717)**	**$ 8,569,390**	**$ 586,461**	**$ 304,744**	
MWDOC's Building Expense	$ 1,870,000	$ 1,408,884	$ (461,116)	$ 903,089	$ (505,795)	$ (966,911)	
Building Expense to Carryover	$ -	$ 461,116	$ 461,116	$ -	$ (461,116)	$ -	(3)
Building Expense Prior Year Carryover Credit	$ (1,143,117)	$ (1,143,117)	$ -	$ (461,116)	$ 682,001	$ 682,001	(4)
TOTAL EXPENSES	**$ 8,991,529**	**$ 8,709,812**	**$ (281,717)**	**$ 9,011,363**	**$ 301,551**	**$ 19,834**	
REVENUES:							
Retail Meter Charge	$ 7,837,792	$ 7,837,792	$ (0)	$ 8,357,232	$ 519,440	$ 519,440	
Ground Water Customer Charge	595,323	595,323	-	335,385	(259,939)	(259,939)	
Interest Revenue	458,000	213,000	(245,000)	220,000	7,000	(238,000)	
Miscellaneous Income	3,000	3,000	-	3,000	-	-	
TOTAL REVENUES	**$ 8,894,116**	**$ 8,649,115**	**$ (245,000)**	**$ 8,915,617**	**$ 266,501**	**$ 21,501**	
EFFECT ON RESERVES:							
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	**$ (97,413)**	**$ (60,697)**	**$ 36,716**	**$ (95,747)**	**$ (35,050)**	**$ 1,666**	(5)

(1) Total FY2021-2022 Salaries & Wages includes $0 for intern support

(2) Total FY2021-2022 Benefits includes $0 for intern support. Total Benefits also includes a Calpers contribution for full time employees of 10.88% for Classic employees and 7.59% for PEPRA employees. A further assumption is that medical, dental and vision insurance rates will increase by 6% for calendar year 2022.

(3) Carryover is for work and capital purchases on the building that were budgeted for but not completed and will be carried over to the next year as a carryover credit

(4) Carryover credit is the cumulative dollars from prior years that was unspent and that will be applied toward work projected to be completed in future years.

(5) Based on FY20-21 projections and FY21-22 MWDOC designated reserve target, designated reserves will be essentially fully funded.

Exhibit A3
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CHOICE FUNDS

	FY 2020-2021 ADOPTED BUDGET	FY 2020-2021 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2021-2022 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2020-2021 BUDGET	
OPERATING EXPENSES:							
Salaries & Wages	$ 542,384	$ 534,587	$ (7,797)	$ 548,882	$ 14,295	$ 6,499	(1)
less for Recovery from Grants	-	(39,927)	(39,927)	(18,665)	21,262	(18,665)	
Employee Benefits	152,599	149,636	(2,963)	163,063	13,427	10,464	(2)
Director Compensation	-	-	-	-	-	-	
Director Benefits	-	-	-	-	-	-	
MWD Representation	-	-	-	-	-	-	
Overhead Reimbursement	300,926	296,267	(4,659)	305,425	9,157	4,498	
Health Insurance Coverage for Retirees	-	-	-	-	-	-	
Audit Expense	-	-	-	-	-	-	
Automotive & Toll Road Expenses	1,000	100	(900)	200	100	(800)	
Vehicle Expense	6,350	4,600	(1,750)	5,800	1,200	(550)	
Conference Expense - Staff	-	-	-	-	-	-	
Conference Expense - Directors	-	-	-	-	-	-	
Engineering Expense	-	-	-	-	-	-	
Insurance Expense	-	-	-	-	-	-	
Legal Expense - General	-	-	-	-	-	-	
Maintenance Expense	-	-	-	-	-	-	
Membership / Sponsorship	-	-	-	-	-	-	
Miscellaneous Expense	12,000	9,000	(3,000)	12,000	3,000	-	
Postage / Mail Delivery	400	400	-	643	243	243	
Professional Fees	585,136	378,734	(206,402)	609,781	231,047	24,645	
Rents & Leases	-	-	-	-	-	-	
Outside Printing, Subscription & Books	-	-	-	-	-	-	
Office Supplies	-	-	-	-	-	-	
Supplies - Water Loss Control	10,000	10,000	-	4,000	(6,000)	(6,000)	
Computer Maintenance	-	-	-	-	-	-	
Software Support & Expense	15,000	-	(15,000)	2,100	2,100	(12,900)	
Telecommunications Expense	1,200	1,440	240	1,440	-	240	
Computers and Equipment	2,000	1,908	(92)	-	(1,908)	(2,000)	
Temporary Help Expense	-	-	-	-	-	-	
Training Expense	2,000	2,000	-	2,000	-	-	
Tuition Reimbursement	-	-	-	-	-	-	

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SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CHOICE FUNDS

	FY 2020-2021 ADOPTED BUDGET	FY 2020-2021 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2021-2022 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2020-2021 BUDGET
OPERATING EXPENSES: continued						
Travel & Accommodations - Staff	-	-	-	-	-	-
Travel & Accommodations - Directors	-	-	-	-	-	-
Capital Acquisition	-	-		-	-	-
Subtotal Expenses	$ 1,630,995	$ 1,348,745	$ (282,250)	$ 1,636,669	$ 287,924	21.35%
TOTAL EXPENSES	**$ 1,630,995**	**$ 1,348,745**	**$ (282,250)**	**$ 1,636,669**	**$ 287,924**	**$ 5,674**

REVENUES:						
Choice Revenue	$ 1,630,995	$ 1,348,745	$ (282,250)	$ 1,636,669	$ 287,924	$ 5,674
TOTAL REVENUES	**$ 1,630,995**	**$ 1,348,745**	**$ (282,250)**	**$ 1,636,669**	**$ 287,924**	**$ 5,674**

(1) Total FY2021-2022 Salaries & Wages includes $51,378 for intern support

(2) Total FY2021-2022 Benefits includes $5,052 for intern support. Total Benefits also includes a Calpers contribution for full time employees of 10.88% for Classic employees and 7.59% for PEPRA Calpers employees. A further assumption is that medical, dental and vision insurance rates will increase by 6% for calendar year 2022.

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY 2020-2021 ADOPTED BUDGET	FY 2020-2021 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2021-2022 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2020-2021 BUDGET	
OPERATING EXPENSES:							
Salaries & Wages	$ 4,152,075	$ 4,105,617	$ (46,457)	$ 4,178,542	$ 72,925	$ 26,468	(1)
less for Recovery from Grants	-	(39,927)	(39,927)	(18,665)	21,262	(18,665)	
Employee Benefits	1,335,385	1,329,640	(5,745)	1,356,730	27,090	21,345	(2)
Director Compensation	258,909	237,059	(21,850)	288,800	51,741	29,891	
Director Benefits	101,971	122,925	20,955	161,248	38,323	59,278	
MWD Representation	157,070	127,043	(30,027)	165,029	37,986	7,959	
CALPERS Unfunded Liability Contribution	207,000	207,000	-	207,000	-	-	
Overhead Reimbursement	-	-	-	-	-	-	
Health Insurance Coverage for Retirees	87,449	80,288	(7,161)	101,099	20,811	13,650	
Audit Expense	29,725	20,162	(9,563)	30,220	10,058	495	
Automotive & Toll Road Expenses	22,300	2,200	(20,100)	17,250	15,050	(5,050)	
Vehicle Expense - Water Loss Control	6,350	4,600	(1,750)	5,800	1,200	(550)	
Conference Expense - Staff	26,515	10,000	(16,515)	44,560	34,560	18,045	
Conference Expense - Directors	18,695	3,735	(14,960)	16,845	13,110	(1,850)	
Engineering Expense	340,000	574,896	234,896	380,000	(194,896)	40,000	
Insurance Expense	110,000	120,000	10,000	130,000	10,000	20,000	
Legal Expense - General	210,500	188,097	(22,403)	225,000	36,903	14,500	
Maintenance Expense	131,420	99,000	(32,420)	153,400	54,400	21,980	
Membership / Sponsorship	127,161	146,944	19,783	143,041	(3,903)	15,880	
CDR Participation	53,158	53,158	-	65,249	12,091	12,091	
Miscellaneous Expense	115,000	49,446	(65,554)	88,381	38,935	(26,619)	
Postage / Mail Delivery	9,300	8,706	(594)	9,243	537	(57)	
Professional Fees	1,581,338	1,243,799	(337,539)	1,475,640	231,841	(105,698)	
Rents & Leases	1,750	1,200	(550)	1,800	600	50	
Outside Printing, Subscription & Books	84,700	42,005	(42,695)	83,700	41,695	(1,000)	
Office Supplies	39,000	18,000	(21,000)	35,000	17,000	(4,000)	
Supplies - Water Loss Control	10,000	10,000	-	4,000	(6,000)	(6,000)	
Building Repair & Maintenance	15,000	12,500	(2,500)	15,000	2,500	-	
Computer Maintenance	8,000	7,200	(800)	8,000	800	-	
Business Expense	4,500	1,500	(3,000)	2,500	1,000	(2,000)	
Software Support & Expense	104,640	81,000	(23,640)	84,680	3,680	(19,960)	
Computers and Equipment	33,550	33,458	(92)	23,450	(10,008)	(10,100)	
Telecommunications Expense	30,850	36,987	6,137	42,840	5,853	11,990	
Temporary Help Expense	5,000	-	(5,000)	5,000	5,000	-	
Training Expense	64,500	62,000	(2,500)	52,000	(10,000)	(12,500)	
Tuition Reimbursement	5,000	1,000	(4,000)	5,000	4,000	-	

Exhibit A4
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
CONSOLIDATED

	FY 2020-2021 ADOPTED BUDGET	FY 2020-2021 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2021-2022 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2020-2021 BUDGET	
OPERATING EXPENSES: continued							
Travel & Accommodations - Staff	62,495	7,000	(55,495)	69,825	62,825	7,330	
Travel & Accommodations - Directors	24,900	3,000	(21,900)	21,250	18,250	(3,650)	
MWDOC's Contribution to WEROC: Operations	241,236	241,236	-	260,346	19,110	19,110	
and to WEROC Capital Improvements	-	-	-	-	-	-	
Capital Acquisition (excluding building)	154,200	345,297	191,097	273,059	(72,238)	118,859	
Capital Acquisition to Carryover	271,900	5,803	(266,097)	-	(5,803)	(271,900)	(3)
Capital Acq Prior Year Carryover Credit	(346,900)	(271,900)	75,000	(5,803)	266,097	341,097	(4)
NORMAL OPERATING EXPENSES	**$ 9,895,641**	**$ 9,331,674**	**$ (563,967)**	**$ 10,206,060**	**$ 874,385**	**$ 310,419**	
MWDOC's Building Expense	$ 1,870,000	$ 1,408,884	$ (461,116)	$ 903,089	$ (505,795)	$ (966,911)	
Building Expense to Carryover	$ -	$ 461,116	$ 461,116	$ -	$ (461,116)	$ -	(3)
Building Expense Prior Year Carryover Credit	$ (1,143,117)	$ (1,143,117)	$ -	$ (461,116)	$ 682,001	$ 682,001	(4)
TOTAL EXPENSES	**$ 10,622,524**	**$ 10,058,557**	**$ (563,967)**	**$ 10,648,033**	**$ 589,475**	**$ 25,509**	
REVENUES:							
Retail Meter Charge	$ 7,837,792	$ 7,837,792	$ (0)	$ 8,357,232	$ 519,440	$ 519,440	
Ground Water Customer Charge	595,323	595,323	-	335,385	(259,939)	(259,939)	
Interest Revenue	458,000	213,000	(245,000)	220,000	7,000	(238,000)	
Miscellaneous Income	3,000	3,000	-	3,000	-	-	
Choice Revenue	1,630,995	1,348,745	(282,250)	1,636,669	287,924	5,674	
TOTAL REVENUES	**$ 10,525,111**	**$ 9,997,861**	**$ (527,250)**	**$ 10,552,286**	**$ 554,425**	**$ 27,175**	
EFFECT ON RESERVES:							
TOTAL CONTRIBUTION (DRAW) FROM RESERVES	**$ (97,413)**	**$ (60,697)**	**$ 36,716**	**$ (95,747)**	**$ (35,050)**	**$ 1,666**	(5)

(1) Total FY2021-2022 Salaries & Wages includes $51,378 for intern support

(2) Total FY2021-2022 Benefits includes $5,052 for intern support. Total Benefits also includes a Calpers contribution for full time employees of 10.88% for Classic employees and 7.59% for PEPRA Calpers employees. A further assumption is that medical, dental and vision insurance rates will increase by 6% for calendar year 2022.

(3) Carryover is for work and capital purchases on the building that were budgeted for but not completed and will be carried over to the next year as a carryover credit

(4) Carryover credit is the cumulative dollars from prior years that was unspent and that will be applied toward work projected to be completed in future years.

(5) Based on FY20-21 projections and FY21-22 MWDOC designated reserve target, designated reserves will be essentially fully funded.

Exhibit A5
SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS
WATER FUND

	FY 2020-2021 ADOPTED BUDGET	FY 2020-2021 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2021-2022 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2020-2021 BUDGET
Water Revenues			(1)			(2)
Water Sales	$ 213,288,586	$ 132,313,277	$ (80,975,309)	$ 159,262,425	$ 26,949,149	$ (54,026,161)
Local Resource Program Incentives	(4,881,259)	(4,106,624)	774,635	(4,136,088)	(29,464)	745,171
Readiness-To-Serve Charge	11,583,326	11,110,718	(472,608)	11,142,354	31,636	(440,972)
Capacity Charge	3,892,240	4,312,425	420,185	4,732,610	420,185	840,370
Interest Revenue - Tier 2 Cont.	22,000	10,000	(12,000)	10,500	500	(11,500)
SCP/SAC Pipeline Surcharge	315,000	312,432	(2,568)	315,000	2,568	-
TOTAL WATER REVENUES	**$ 224,219,893**	**$ 143,952,228**	**$ (80,267,665)**	**$ 171,326,801**	**$ 27,374,573**	**$ (52,893,092)**
Water Expenses						
Water Purchases	$ 213,288,586	$ 132,313,277	$ (80,975,309)	$ 159,262,425	$ 26,949,149	$ (54,026,161)
Local Resource Program Incentives	(4,881,259)	(4,106,624)	774,635	(4,136,088)	(29,464)	745,171
Readiness-To-Serve Charge	11,583,326	11,110,718	(472,608)	11,142,354	31,636	(440,972)
Capacity Charge	3,892,240	4,312,425	420,185	4,732,610	420,185	840,370
SCP/SAC Pipeline Surcharge	315,000	312,432	(2,568)	315,000	2,568	-
TOTAL WATER EXPENSES	**$ 224,197,893**	**$ 143,942,228**	**$ (80,255,665)**	**$ 171,316,301**	**$ 27,374,073**	**$ (52,881,592)**
Changes to Fund Balance:						
Tier 2 Contingency	$ 22,000	$ 10,000	$ (12,000)	$ 10,500	$ 500	$ (11,500)

(1) The large variance between FY2020-21 Adopted Budget and Project Actuals is due to the below average treated water demands of MWDOC's retail agencies. Low treated water demands can be attributed to more retail agency local water production and low consumptive water demand, mainly attributed to the COVID-19 economic downturn.

(2) Proposed Budget sales for FY2021-22 are estimated to be below last year's Adopted Budget as a result of low treated water demands due to increased retail agency local water production and low consumptive water demand, mainly attributed to the COVID-19 economic downturn.

Exhibit A6
SUMMARY OF FUNDING AND EXPENSES
For All Water Use Efficiency Programs

	FY 2020-2021 ADOPTED BUDGET	FY 2020-2021 PROJECTED ACTUALS	VARIANCE ACTUALS TO BUDGET	FY 2021-2022 PROPOSED BUDGET	VARIANCE TO PROJECTED ACTUALS	VARIANCE TO FY 2019-2020 BUDGET
Funding						
Metropolitan Water District	$ 788,114	$ 1,177,270	$ 389,156	$ 1,459,112	$ 281,843	$ 670,999
USBR	175,604	211,100	35,496	162,020	(49,081)	(13,584)
DWR	457,586	571,980	114,394	708,233	136,253	250,647
Member Agencies	123,630	262,205	138,575	239,387	(22,818)	115,757
MWDOC	35,000	35,000	(0)	50,000	15,000	15,000
TOTAL OUTSIDE FUNDING	**$ 1,579,934**	**$ 2,257,555**	**$ 677,621**	**$ 2,618,752**	**$ 361,197**	**$ 1,038,818**
Program Expenses Funded from Outside Sources						
Installation Verification	59,000	62,692	3,692	68,600	5,908	9,600
Rebate Incentives	1,196,934	1,926,268	729,334	2,252,822	326,554	1,055,888
TOTAL PROGRAMS EXPENSES	**$ 1,579,934**	**$ 2,257,555**	**$ 677,621**	**$ 2,618,752**	**$ 361,197**	**$ 1,038,818**

Exhibit B
Expenditures by Program

Cost Center	PROGRAM	FY 2020-2021 BUDGET FTE	FY 2021-2022 BUDGET FTE	FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET	
11	Administrative - Board	1.67	1.58	$ 1,173,230	$ 1,037,923	$ 1,269,023	
12	Administrative - General	3.75	3.97	695,341	656,142	789,058	
13	Personnel / Staff Development	1.56	1.69	427,047	396,491	393,261	
19	Overhead	4.43	4.15	1,068,235	1,011,955	1,355,294	
21	Reliability Planning and Engineering	3.62	2.57	941,736	1,081,194	679,793	
23	Metropolitan Issues and Water Policy	3.76	3.98	777,165	789,692	959,009	
31	Governmental Affairs	0.97	0.85	514,960	457,556	495,760	
35	Water Use Efficiency (Core)	1.04	0.95	461,443	464,143	465,589	
32	Public Affairs	4.45	4.76	910,703	822,677	1,006,360	
41	Finance	3.55	3.37	673,518	656,629	583,812	
45	Information Technology	1.01	0.99	380,031	367,291	312,086	
25	MWDOC's Contribution to WEROC	3.20	3.11	241,236	241,236	260,346	(1)
	CORE TOTAL	**33.01**	**31.97**	**$ 8,264,646**	**$ 7,982,929**	**$ 8,569,390**	
62	Water Use Efficiency Program	4.85	4.90	900,920	850,428	915,132	
63	School Programs	0.06	0.06	406,606	210,974	430,221	
70	Water Loss Control	1.83	1.39	323,469	287,343	291,317	
	CHOICE TOTAL	**6.74**	**6.35**	**$ 1,630,995**	**$ 1,348,745**	**$ 1,636,669**	
	CORE & CHOICE TOTAL	**39.75**	**38.32**	**$ 9,895,641**	**$ 9,331,674**	**$ 10,206,060**	
Includes:	Full-time employees	33.00	32.25	(2)			
	Part-time employees	1.15	1.52				
	Interns	2.39	1.44				
	WEROC Full-time employees	2.72	3.11				
	WEROC Part-time employees	0.49					

(1) Total Operational Costs of WEROC is allocated among MWDOC, OCWD, OCSD, Anaheim, Santa Ana, Fullerton and South Orange County Wastewater Authority. Capital Expenditures are provided by MWDOC. Dollars shown are MWDOC's share only.

(2) FTE's for 2020-2021 are calculated based on 2088 hours of work for the year. FTE's for 2021-2022 are calculated based on 2088 hours worked for the year. This corresponds to the actual working days for the fiscal year which varies year to year. MWDOC and WEROC combined are budgeted to have a total of 35 full-time employees, 3 part-time employee and 3 interns.
Several full-time employees are budgeted to work less than 40 hours a week which explains the fractions of an FTE for full time employees
The decrease of one FTE overall is due to an employee retiring from the Finance Department.

Municipal Water District of Orange County
2021-2022 FISCAL MASTER PLAN PROJECTIONS
(in thousands)

	Projected ACTUALS FY20-21	BUDGET FY21-22	FISCAL MASTER PLAN PROJECTIONS [1] FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Beginning Designated Reserve Balance - MWDOC	$7,305	$ 7,971	$ 7,975	$ 8,197	$ 8,197	$ 8,463	$ 8,647
OPEB Reserve	297	297	297	297	297	297	297
Adjusted Reserve Balance	7,008	7,674	7,678	7,900	7,900	8,166	8,350
Revenues							
Water Rate Revenues:							
Retail Meter Agency Charge	7,838	**8,357**	8,465	8,554	8,581	8,688	8,746
Ground Water Customer Charge	595	**335**	339	343	348	352	356
Subtotal	8,433	**8,693**	8,805	8,897	8,929	9,039	9,102
Other Revenues:							
Choice Revenues	1,349	**1,637**	1,656	1,676	1,696	1,717	1,737
Interest Earnings	213	**220**	232	282	340	415	504
Misc./Reimbursements	3	**3**	3	3	3	3	3
Subtotal	1,565	**1,860**	1,891	1,962	2,039	2,134	2,244
Total Revenues	9,998	**10,552**	10,696	10,859	10,968	11,174	11,345
Expenses							
Core Expenses	7,904	**8,302**	8,402	8,503	8,605	8,708	8,812
Choice Expenses	1,349	**1,637**	1,656	1,676	1,696	1,717	1,737
Capital Acquisitions (not including building)	79	**267**	20	20	20	20	20
Total Expenses w/o Building & Election	9,332	**10,206**	10,078	10,199	10,321	10,445	10,570
Revenue Over Expenses w/o Building & Election	666	**346**	618	660	647	729	776
ELECTION Reserve Beginning Balance	1,333	462	431	159	540	50	431
Annual Election Reserve Contribution	-	**(31)**	**381**	**381**	**381**	**381**	**381**
Annual Election Expense	871	-	653		871		653
Election Reserve Ending Balance	462	431	159	540	50	431	159
BUILDING Reserve Beginning Balance	437	-	-	-	269	259	413
Annual Building Reserve Contribution	-	**373**	**15**	**279**	-	**164**	-
Annual Building Expense	727	442	200	10	10	10	10
BUILDING Reserve Ending Balance	-	-	-	269	259	413	403
CASH FLOW Reserve Beginning Balance	1,500	**1,500**	1,500	1,500	1,500	1,500	1,500
Annual Cash Flow Reserve Contribution	-	-	-	-	-	-	-
Cash Flow Reserve Ending Balance	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Ending General Fund & Cash Flow Reserves	**$ 7,212**	**$ 7,247**	**$ 7,741**	**$ 7,091**	**$ 7,857**	**$ 7,506**	**$ 8,183**
Document does not reflect MWDOC's irrevocable trust towards OPEB liability							
MWDOC Water Rates							
Total Retail Customer Meters	**642,442**	**642,864**	646,211	648,010	650,101	653,200	655,100
Increment Rate	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Connection Charge	**$ 12.20**	**$ 13.00**	**$ 13.10**	**$ 13.20**	**$ 13.20**	**$ 13.30**	**$ 13.35**
Fixed Charge %		100%	100%	100%	100%	100%	100%
Rate Increase Proposal:							
Increment Rate		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Connection Charge		**$ 0.80**	**$ 0.10**	**$ 0.10**	**$ -**	**$ 0.10**	**$ 0.05**

1 Assumptions for FMP:

Inflation factor: 1.20% per year

Rate of return on Investment of portfolio: 0.91% per year

Working Capital and Interest Revenue Projections

	FISCAL MASTER PLAN PROJECTIONS FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Working Capital:					
Designated Reserve Fund	7,975	8,197	8,197	8,463	8,647
Average Revenue from Agencies	4,402	4,449	4,464	4,520	4,551
WUE use of fund	(200)	(200)	(200)	(200)	(200)
Water Payment Float	7,138	7,163	7,188	7,213	7,238
Average Working Capital	19,316	19,609	19,650	19,996	20,236
Interest rate	1.20%	1.44%	1.73%	2.07%	2.49%
Interest Revenue Projections:					
Interest income - General	232	282	340	415	504
Total Interest Revenue Projections	**232**	**282**	**340**	**415**	**504**

Total Core Expenses

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET
6010	Salaries & Wages - Admin	3,609,691	3,571,031	3,629,660
6090	Directors Compensation - MWDOC	258,909	237,059	288,800
6095	Directors Compensation - MWD	157,070	127,043	165,029
6105	Benefits - Admin	1,182,786	1,180,004	1,193,667
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000
6111	Overhead Reimbursement	(300,926)	(296,267)	(305,425)
6115	Benefits - Directors	101,971	122,925	161,248
6120	Health Insurance Coverage for Retirees	87,449	80,288	101,099
6205	Training	62,500	60,000	50,000
6210	Tuition Reimbursement	5,000	1,000	5,000
6220	Temporary Help	5,000	-	5,000
7010	Engineering - Outside Services	340,000	574,896	380,000
7020	Legal - General	210,500	188,097	225,000
7030	Audit	29,725	20,162	30,220
7040	Other Professional Fees	996,202	865,065	865,859
7110	Conference - Employee	26,515	10,000	44,560
7115	Conference - Directors	18,695	3,735	16,845
7150	Travel & Accommodations - Employee	62,495	7,000	69,825
7155	Travel & Accommodations - Director	24,900	3,000	21,250
7210	Membership / Sponsorship	127,161	146,944	143,041
7250	CDR Participation	53,158	53,158	65,249
7305	Business Expense	4,500	1,500	2,500
7310	Office Maintenance	125,420	95,000	147,400
7315	Building Repair & Maintenance	15,000	12,500	15,000
7320	Rents & Leases	1,750	1,200	1,800
7330	Office Supplies	39,000	18,000	35,000
7340	Postal / Mail Delivery	8,900	8,306	8,600
7350	Subscriptions / Books	1,000	800	1,000
7360	Reproduction Expense	83,700	41,205	82,700
7410	Computer & Peripherals Maint	8,000	7,200	8,000
7430	Software Purchase	42,000	38,000	33,940
7440	Software Support	47,640	43,000	48,640
7450	Computers and Equipment	31,550	31,550	23,450
7580	Maintenance Expense	6,000	4,000	6,000
7610	Automotive / Mileage	20,000	1,900	16,000
7615	Toll Road Charges	1,300	200	1,050
7620	Insurance Expense	110,000	120,000	130,000
7640	Utilities - Telephone	29,650	35,547	41,400
7650	Bank Fees	1,200	2,700	3,200
7670	Miscellaneous Expenses	101,800	37,746	73,181
8810	Capital Acquisition	154,200	345,297	273,059
	Total Expenditure	8,098,410	8,007,790	8,314,847
	MWDOC's Contribution to WEROC Oper	241,236	241,236	260,346
	Capital Acquisition to Carryover (8810)	271,900	5,803	-
	Capitol Acq Prior Year Carryover Credit	(346,900)	(271,900)	(5,803)
	MWDOC's Building Expense (8811)	1,870,000	1,408,884	903,089
	Building Expense to Carryover	-	461,116	-
	Building Prior Year Carryover Credit	(1,143,117)	(1,143,117)	(461,116)
		8,991,529	8,709,812	9,011,363

Total Choice Revenue and Expense

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET
	Choice Revenue	1,234,354	1,234,354	1,231,890
4205	School Contracts	120,376	120,376	120,895
4705	Prior Year Carry Over	276,265	276,265	283,884
		-	-	-
	Choice billing over/under	-	(282,250)	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total Revenue	1,630,995	1,348,745	1,636,669

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET
6010	Salaries & Wages - Admin	542,384	534,587	548,882
	S & B Reimb. DSC or Recov from Grants	-	(39,927)	(18,665)
6090	Directors Compensation - MWDOC	-	-	-
6095	Directors Compensation - MWD	-	-	-
6105	Benefits - Admin	152,599	149,636	163,063
	Overhead Reimbursement	300,926	296,267	305,425
6115	Benefits - Directors	-	-	-
6120	Health Insurance Coverage for Retirees	-	-	-
6205	Training	2,000	2,000	2,000
6210	Tuition Reimbursement	-	-	-
6220	Temporary Help	-	-	-
7010	Engineering - Outside Services	-	-	-
7020	Legal - General	-	-	-
7030	Audit	-	-	-
7040	Other Professional Fees	190,373	178,734	192,100
	Other Professional Fees - School Programs	394,763	200,000	417,681
7110	Conference - Employee	-	-	-
7115	Conference - Directors	-	-	-
7150	Travel & Accommodations - Employee	-	-	-
7155	Travel & Accommodations - Director	-	-	-
7210	Membership / Sponsorship	-	-	-
7250	CDR Participation	-	-	-
7310	Office Maintenance	-	-	-
7320	Rents & Leases	-	-	-
7330	Office Supplies	-	-	-
7332	Supplies - Water Loss Control	10,000	10,000	4,000
7340	Postal / Mail Delivery	400	400	643
7350	Subscriptions/Books	-	-	-
7360	Reproduction Expense	-	-	-
7410	Computer & Peripherals Maint	-	-	-
7430	Software Purchase	15,000	-	2,100
7440	Software Support	-	-	-
7450	Computers and Equipment	2,000	1,908	-
7580	Maintenance Expense	-	-	-
7610	Automotive / Mileage	-	-	-
7612	Vehicle Expense	6,350	4,600	5,800
7615	Toll Road Charges	1,000	100	200
7620	Insurance Expense	-	-	-
7640	Utilities - Telephone	1,200	1,440	1,440
7650	Bank Fees	-	-	-
7670	Miscellaneous Expenses	12,000	9,000	12,000
8410	Overhead Reimbursement	-	-	-
8610	Depreciation Expense	-	-	-
8710	Election Expenses	-	-	-
8810	Capital Acquisition	-	-	-
	Total Expenditure	1,630,995	1,348,745	1,636,669

Total Core and Choice Expenses

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET
6010	Salaries & Wages - Admin	4,152,075	4,105,617	4,178,542
	S & B Reimb. DSC or Recov from Grants	-	(39,927)	(18,665)
6090	Directors Compensation - MWDOC	258,909	237,059	288,800
6095	Directors Compensation - MWD	157,070	127,043	165,029
6105	Benefits - Admin	1,335,385	1,329,640	1,356,730
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000
6111	Overhead Reimbursement	-	-	-
6115	Benefits - Directors	101,971	122,925	161,248
6120	Health Insurance Coverage for Retirees	87,449	80,288	101,099
6205	Training	64,500	62,000	52,000
6210	Tuition Reimbursement	5,000	1,000	5,000
6220	Temporary Help	5,000	-	5,000
7010	Engineering - Outside Services	340,000	574,896	380,000
7020	Legal - General	210,500	188,097	225,000
7030	Audit	29,725	20,162	30,220
7040	Other Professional Fees	1,186,575	1,043,799	1,057,959
	Other Professional Fees - School Programs	394,763	200,000	417,681
7110	Conference - Employee	26,515	10,000	44,560
7115	Conference - Directors	18,695	3,735	16,845
7150	Travel & Accommodations - Employee	62,495	7,000	69,825
7155	Travel & Accommodations - Director	24,900	3,000	21,250
7210	Membership / Sponsorship	127,161	146,944	143,041
7250	CDR Participation	53,158	53,158	65,249
7305	Business Expense	4,500	1,500	2,500
7310	Office Maintenance	125,420	95,000	147,400
7315	Building Repair & Maintenance	15,000	12,500	15,000
7320	Rents & Leases	1,750	1,200	1,800
7330	Office Supplies	39,000	18,000	35,000
7332	Supplies - Water Loss Control	10,000	10,000	4,000
7340	Postal / Mail Delivery	9,300	8,706	9,243
7350	Subscriptions / Books	1,000	800	1,000
7360	Reproduction Expense	83,700	41,205	82,700
7410	Computer & Peripherals Maint	8,000	7,200	8,000
7430	Software Purchase	57,000	38,000	36,040
7440	Software Support	47,640	43,000	48,640
7450	Computers and Equipment	33,550	33,458	23,450
7580	Maintenance Expense	6,000	4,000	6,000
7610	Automotive / Mileage	20,000	1,900	16,000
7612	Vehicle Expense	6,350	4,600	5,800
7615	Toll Road Charges	2,300	300	1,250
7620	Insurance Expense	110,000	120,000	130,000
7640	Utilities - Telephone	30,850	36,987	42,840
7650	Bank Fees	1,200	2,700	3,200
7670	Miscellaneous Expenses	113,800	46,746	85,181
8810	Capital Acquisition	154,200	345,297	273,059
	Total Expenditure	9,729,405	9,356,535	9,951,517
	MWDOC's Contribution to WEROC Oper	241,236	241,236	260,346
	Capital Acquisition to Carryover (8810)	271,900	5,803	-
	Capitol Acq Prior Year Carryover Credit	(346,900)	(271,900)	(5,803)
	MWDOC's Building Expense (8811)	1,870,000	1,408,884	903,089
	Building Expense to Carryover	-	461,116	-
	Building Prior Year Carryover Credit	(1,143,117)	(1,143,117)	(461,116)
		10,622,524	10,058,557	10,648,033

Administrative - Board
11

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET
6010	Salaries & Wages - Admin	259,074	237,091	254,524
6090	Directors Compensation - MWDOC	258,909	237,059	288,800
6095	Directors Compensation - MWD	157,070	127,043	165,029
6105	Benefits - Admin	82,141	77,021	81,036
6115	Benefits - Directors	101,971	122,925	161,248
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General	200,500	185,597 [2]	215,000 [1]
7030	Audit			
7040	Other Professional Fees			
7110	Conference - Employee			
7115	Conference - Directors	18,695	3,735	16,845 [3]
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director	24,900	3,000	21,250 [3]
7210	Membership / Sponsorship	38,771	35,747	37,840 [4]
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery	4,500	7,106	5,000
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computers & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage	12,500	400	11,000
7615	Toll Road Charges	800	100	650
7620	Insurance Expense			
7640	Utilities - Telephone	700	240	300
7650	Bank Fees			
7670	Miscellaneous Expenses	12,700	858	10,500
8410	Overhead Reimbursement			
8810	Capital Acquisition			
	Total Expenditure	1,173,230	1,037,923	1,269,023

1 • Best, Best & Krieger $ 200,000
• Aleshire & Wynder $ 15,000
$ 215,000

2 • Best, Best & Krieger $ 170,777
• Aleshire & Wynder $ 14,820
$ 185,597

3 • See Exhibit F.

4 • See Exhibit D.

5 • Misc board expenses (supplies)

Administrative - General
12

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	317,748	332,593	346,964	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	124,835	137,394	140,159	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help	5,000	-	5,000	
7010	Engineering - Outside Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees	1,200	-	1,200	1
7110	Conference - Employee	26,515	10,000	44,560	2
7115	Conference - Directors				
7150	Travel & Accommodations - Employee	62,495	7,000	69,825	2
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship	88,390	111,197	105,201	3
7250	CDR Participation	53,158	53,158	65,249	4
7305	Business Expense	4,500	1,500	2,500	
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books	1,000	800	1,000	
7360	Reproduction Expense				
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage	7,500	1,500	5,000	
7615	Toll Road Charges	500	100	400	
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	2,500	900	2,000	
8810	Capital Acquisition				
	Total Expenditure	695,341	656,142	789,058	

1 • See Exhibit J.

2 • See Exhibit E.

3 • See Exhibit D.

4 • Center for Demographic Research at Cal State University Fullerton including GIS related work.

Personnel / Staff Development
13

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET
6010	Salaries & Wages - Admin	217,684	225,687	240,032
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	65,863	69,405	73,818
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training	62,500	60,000	50,000 [1]
6210	Tuition Reimbursement	5,000	1,000	5,000
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General	10,000	2,500	10,000 [2]
7030	Audit			
7040	Other Professional Fees	36,000	29,800	[3]
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	30,000	8,100	14,411 [4]
8810	Capital Acquisition			
	Total Expenditure	427,047	396,491	393,261

1 • Staff Technical Training & Leadership Development Training

2 • Best, Best & Krieger

3 • Benchmark Study

4

•	Employee Recognition	$ 2,500
•	Applicant Background Checks & Physical	$ 1,500
•	Team Building, Lunch meetings	$ 600
•	Holiday Lunch	$ 3,000
•	OCWD Health Fair	$ 200
•	Employee Flu Shots	$ 100
•	Job Ads Recruiting	$ 2,500
•	Staff & Executive Assessments	$ 2,000
•	COVID-19 Online Pre-Screen	2,011
		$ 14,411

Overhead
19

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	552,260	546,835	540,477	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	173,883	175,693	171,726	
6109	CALPERS Unfunded Liability Contribution	207,000	207,000	207,000	
6111	Overhead Reimbursement from Choice	(300,926)	(296,267)	(305,425)	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees	87,449	80,288	101,099	1
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Engineering - Outside Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees	6,400	5,600	4,760	2
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				
7310	Office Maintenance	125,420	95,000	147,400	3
7315	Building Repair & Maintenance	15,000	12,500	15,000	
7320	Rents & Leases	1,750	1,200	1,800	4
7330	Office Supplies	39,000	18,000	35,000	
7340	Postal / Mail Delivery	4,400	1,200	3,600	
7350	Subscriptions / Books				
7360	Reproduction Expense	7,200	1,205	6,200	
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Computers and Equipment				
7580	Maintenance Expense	6,000	4,000	6,000	5 6
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense	110,000	120,000	130,000	
7640	Utilities - Telephone	28,000	34,502	40,200	
7650	Bank Fees	1,200	2,700	3,200	8
7670	Miscellaneous Expenses	4,200	2,500	4,000	6
8810	Capital Acquisition	75,000	266,097	249,059	7
	Total Expenditure	1,143,235	1,278,052	1,361,097	9
	Capital Acquisition to Carryover (8810)	271,900	5,803		9
	Capitol Acq Prior Year Carryover Credit	(346,900)	(271,900)	(5,803)	
	MWDOC's Building Expense (8811)	1,870,000	1,408,884	903,089	8
	Building Expense to Carryover		461,116		
	Building Prior Year Carryover Credit	(1,143,117)	(1,143,117)	(461,116)	9
		1,795,118	1,738,838	1,797,267	

1 Retirees:
- 16 Retirees

2
- Pension Plan administration by Dissinger Associates $ 4,000
- Cafeteria Plan IGOE $ 660
- Health Equity 100

4,760

3
- Window Cleaning $ 1,200
- Sewer Flush $ 800
- OCWD $ 119,800
- Plant Maintenance $ 5,000
- Landscape/Maintenance Atrium $ 12,000
- Binding Machine Renewal $ 800
- Carpet & Extra Office Cleaning $ 7,800

$ 147,400

4
- Corodata $ 800
- El Toro Water District (South EOC site) 1,000

$ 1,800

5 Generator Maintenance

6
- Misc equipment repairs, fees etc.

7
- Office Furniture/Copier
  See Exhibit H

8
- Bldg Improvements - Eval / Design / Seismic / Construction/HVAC Improvement

9
- FY20-21 & FY21-22 carryover is for work and capital purchases on the building that were budgeted for but will not be completed and will be carried over to the next year as a carryover credit.
- FY20-21 & FY21-22 carryover credit are the cumulative dollars from prior years that were unspent and will be applied toward work projected to be completed in future years.

Reliability Planning and Engineering
21

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET
6010	Salaries & Wages - Admin	507,799	441,374	359,247
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	160,438	133,425	114,046
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services	265,000	499,896	200,000
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees			
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone	500	500	500
7650	Bank Fees			
7670	Miscellaneous Expenses	8,000	6,000	6,000
8810	Capital Acquisition			
	Total Expenditure	941,736	1,081,194	679,793

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	530,160	538,769	583,428	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	172,005	175,923	195,580	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Engineering - Outside Services	75,000	75,000	180,000	• See Exhibit J
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees				
7045	Other Professional Fees - MET				
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses				
8810	Capital Acquisition				
	Total Expenditure	777,165	789,692	959,009	

Government Affairs
31

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET
6010	Salaries & Wages - Admin	137,153	128,534	134,709
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	49,606	46,572	47,551
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	314,000	281,950	309,000 [1]
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	14,200	500	4,500 [2]
8410	Overhead Reimbursement			
8610	Depreciation Expense			
8710	Election Expenses			
8810	Capital Acquisition			
	Total Expenditure	514,960	457,556	495,760

1
- BB&K $ 96,000
- NRR $ 96,000
- Lewis Consulting $ 42,000
- Ackerman $ 36,000
- Grant Research & Acquisition $ 39,000

$ 309,000

2
- WACO $ 2,500
- Outreach $ 2,000

$ 4,500

Public Affairs
32

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	413,003	442,113	486,932	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	129,198	139,471	146,879	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Engineering - Outside Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees	270,352	190,200	272,949	1
7047	Prof Service-Grant Recovery				
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				
7360	Reproduction Expense	76,500	40,000	76,500	2
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Software Development				
7510	Site Maintenance				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone	450	305	400	
7650	Bank Fees				
7670	Miscellaneous Expenses	21,200	10,588	22,700	3
8810	Capital Acquisition				
	Total Expenditure	910,703	822,677	1,006,360	

1 Public Affairs Activities:

• Resolutions/Proclamations	$ 4,500
• Consumer Confidence Reports	$ 43,449
• Event Registration Fees	$ 12,500
• Delta Conveyance Program Support	$ 30,000
• Wyland Mayors Challenge	$ 10,000
• Scouts Program	$ 7,500
• Education Initiatives	$ 30,000
Subtotal	$ 137,949

Communications Plan Activities:

• Strategic Digital Outreach	$ 95,000
• Advertising	$ 20,000
• Special Events AV Support	$ 20,000
Subtotal	$ 135,000
	$ 272,949

2

• Promotional Items, Branded Materials	$ 40,000
• Info Items Handouts, Books, Folders	$ 30,000
• Poster Slogan Award & Ceremony	6,500
	$ 76,500

3

• Ricki Maint and Repair	$ 4,100
• Event Display Materials	$ 4,000
• Sponsorship Contigency Fund	$ 5,000
• Storage Facility	$ 3,500
• Science Fair Sponsorship	$ 100
• Member Agency Workshops PAW	$ 6,000
	$ 22,700

Water Use Efficiency
(Core)
35

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET
6010	Salaries & Wages - Admin	153,920	150,620	157,145
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	46,023	52,023	47,444
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	255,500	255,500	255,000 [1]
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	6,000	6,000	6,000
8810	Capital Acquisition			
	Total Expenditure	461,443	464,143	465,589

1
- General Research $ 75,000
- Water Loss Control Work Grp $ 55,000
- WLC Business Plan Implement $ 25,000
- Water Conservation Potential Study $100,000

$255,000

General Finance
41

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	396,085	405,763	399,902	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	133,959	128,390	129,740	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Engineering - Outside Services				
7020	Legal - General				
7030	Audit	29,725	20,162	30,220	1
7040	Other Professional Fees	112,750	102,015	22,950	2
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computer & Peripherals Maint				
7430	Software Purchase				
7440	Software Support				
7450	Computers and Equipment				
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	1,000	300	1,000	
8810	Capital Acquisition				
	Total Expenditure	673,518	656,629	583,812	

1
- Annual Audit $ 20,566
- Single Audit $ 4,654
- WUE Grant Review $ 5,000

$ 30,220

2
- Custodial Bank fees $ 6,500
- Financial Consulting $ 15,000
- OPEB Actuarial $ 750
- CalPERS GASB 68 Report $ 700

$ 22,950

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET	
6010	Salaries & Wages - Admin	124,804	121,653	126,298	
6090	Directors Compensation - MWDOC				
6095	Directors Compensation - MWD				
6105	Benefits - Admin	44,837	44,688	45,687	
6115	Benefits - Directors				
6120	Health Insurance Coverage for Retirees				
6205	Training				
6210	Tuition Reimbursement				
6220	Temporary Help				
7010	Engineering - Outside Services				
7020	Legal - General				
7030	Audit				
7040	Other Professional Fees				
7110	Conference - Employee				
7115	Conference - Directors				
7150	Travel & Accommodations - Employee				
7155	Travel & Accommodations - Director				
7210	Membership / Sponsorship				
7250	CDR Participation				
7310	Office Maintenance				
7320	Rents & Leases				
7330	Office Supplies				
7340	Postal / Mail Delivery				
7350	Subscriptions / Books				
7360	Reproduction Expense				
7410	Computers & Peripherals Maint	8,000	7,200	8,000	1
7430	Software Purchase	42,000	38,000	33,940	2
7440	Software Support	47,640	43,000	48,640	3
7450	Computers and Equipment	31,550	31,550	23,450	4
7580	Maintenance Expense				
7610	Automotive / Mileage				
7615	Toll Road Charges				
7620	Insurance Expense				
7640	Utilities - Telephone				
7650	Bank Fees				
7670	Miscellaneous Expenses	2,000	2,000	2,070	
8810	Capital Acquisition	79,200	79,200	24,000	
	Total Expenditure	380,031	367,291	312,086	

1	• Misc repairs, maint & components	$ 8,000
2	• Misc software upgrades and license	$ 33,940
3	• Laserfiche WORM Storage Cloud Backup	$ 1,100
	• Exchange and AD Monitoring Software	$ 2,000
	• MWDOC Website Support & Enhancements	$ 15,000
	• Investment software usage cost	$ 2,340
	• Accufund Annual Support	$ 8,500
	• Wireless Aps and Router	$ 5,200
	• ACT Annual Support	$ 2,000
	• ECS Laserfiche Annual Support	$ 5,500
	• Arcserv UDP License Renewal (2)	$ 2,000
	• HR Insight Software Annual Maintenance	$ 5,000
		$ 48,640
4	• Batteries Replacement for UPS	$ 4,000
	• RICOH Color Printer Support	$ 350
	• Maintenance for Plotter	$ 600
	• 2 Laptop Computers	$ 3,500
	• 10 Replacement Computers	$ 15,000
		$ 23,450

Water Use Efficiency
(choice)
62

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET
4215	Choice Revenue	803,364	803,364	844,401
4705	Prior Year Carry over	97,556	97,556	70,731
	Choice billing over/under		(50,492)	
	Total Revenue	900,920	850,428	915,132

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2021 to reflect the new budget year charges plus/minus prior year over/under.

		FY 2020-2021 PROPOSED BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET
6010	Salaries & Wages - Admin	415,748	422,299	431,097
6012	Salaries & Benefits - Recovery from Grants		(39,927)	(18,665) [1]
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	119,456	118,423	128,773
	Overhead Reimbursement	231,743	234,133	240,184
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees	127,572	112,100	127,100 [2]
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accomodations - Employee			
7155	Travel & Accomodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery	400	400	643
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses	6,000	3,000	6,000
8810	Capital Acquisition			
	Total Expenditure	900,920	850,428	915,132

1 • Recovery from WUE Grants for some Salaries and Benefits:

2
- Marketing of WUE programs $ 40,000
- Residential Installation Verification Inspec $ 50,000
- Droplet Rebate Processing & E-Signature $ 37,100

$ 127,100

School Program
(choice)
63

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET
4215	Choice Revenue	107,521	107,521	96,173
4205	School Contracts	120,376	120,376	120,895
4705	Prior Year Carry over	178,709	178,709	213,153
	Choice billing over/under		(195,632)	
	Total Revenue	406,606	210,974	430,221

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2021 to reflect the new budget year charges plus/minus prior year over/under.

		FY 2020-2021 PROPOSED BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET
6010	Salaries & Wages - Admin	6,115	5,809	6,559
6105	Benefits - Admin	2,151	1,850	2,216
	Overhead Reimbursement	3,578	3,315	3,765
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7040	Other Professional Fees			
7040	Other Professional Fees - School Programs	394,763	200,000	417,681 [1]
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accommodations - Employee			
7155	Travel & Accommodations - Director			
7210	Membership / Sponsorship			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses			
8810	Capital Acquisition			
	Total Expenditure	406,606	210,974	430,221

1
- High Schools $ 63,930
- Elementary Schools $ 288,310
- Middle Schools 65,441

$ 417,681

Water Loss Control
(choice)
70

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET
4215	Choice Revenue	323,469	323,469	291,317
4705	Prior Year Carry over			
	Choice billing over/under		(36,126)	
	Total Revenue	323,469	287,343	291,317

		FY 2020-2021 PROPOSED BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET		
6010	Salaries & Wages - Admin	120,521	106,479	111,226		
	Salaries & Wages - Reimb. from Grants					
6090	Directors Compensation - MWDOC					
6095	Directors Compensation - MWD					
6105	Benefits - Admin	30,992	29,363	32,075		
	Overhead Reimbursement	65,605	58,819	61,476		
6115	Benefits - Directors					
6120	Health Insurance Coverage for Retirees					
6205	Training	2,000	2,000	2,000	1	1 • Water Balance Validation Cert.
6210	Tuition Reimbursement					
6220	Temporary Help					
7010	Engineering - Outside Services					
7020	Legal - General					
7030	Audit					
7040	Other Professional Fees	62,801	66,634	65,000	2	2 • Meter Accuracy Testing
7110	Conference - Employee					
7115	Conference - Directors					
7150	Travel & Accomodations - Employee					
7155	Travel & Accomodations - Director					
7210	Membership / Sponsorship					
7220	CUWA Participation					
7240	AAWARF Participation					
7250	CDR Participation					
7310	Office Maintenance					
7320	Rents & Leases					
7330	Office Supplies					
7332	Supplies - Water Loss Control	10,000	10,000	4,000	3	3 • Gloves, Hats, Uniforms, Uniform Cleaning, etc.
7340	Postal / Mail Delivery					
7350	Subscriptions / Books					
7360	Reproduction Expense					
7410	Computer & Peripherals Maint					
7430	Software Purchase	15,000	-	2,100	4	4 • CMMS System
7440	Software Support					
7450	Computers and Equipment	2,000	1,908	-		
7510	Site Maintenance					
7580	Maintenance Expense					5 • Vehicle Fuel & Oil $ 5,500
7610	Automotive / Mileage					• Auto Insurance $ 300
7612	Vehicle Expense	6,350	4,600	5,800	5	$ 5,800
7615	Toll Road Charges	1,000	100	200		
7620	Insurance Expense					
7640	Utilities - Telephone	1,200	1,440	1,440	6	6 • 2 Cell Phones
7650	Bank Fees					
7670	Miscellaneous Expenses	6,000	6,000	6,000		
8410	Overhead Reimbursement					
8610	Depreciation Expense					
8710	Election Expenses					
8810	Capital Acquisition					
	Total Expenditure	323,469	287,343	291,317		

WEROC
25

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET
4320	MWDOC Contribution to Operations	241,236	241,236	260,346
4210	WEROC Contracts	241,236	241,236	260,346
4205				
4230	Reimbursements			
4240				
4410				
4805				
	TOTAL WEROC Revenue	**482,472**	**482,472**	**520,692**

1 • OCSD $ 51,029
• SOCWA $ 19,786
• OCWD $ 130,173
• 3 Cities -- $19,786 ea $ 59,358
$ 260,346

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET
6010	Salaries & Wages - Admin	318,348	334,276	350,504
	Salaries & Benefits - Reimbursed		(16,010)	(11,750)
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin	105,792	118,824	125,727
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training	8,226	8,110	8,200
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General			
7030	Audit			
7110	Conference - Employee	3,800	1,600	3,800
7115	Conference - Directors			
7150	Travel & Accomodations - Employee	4,750		4,750
7155	Travel & Accomodations - Director			
7210	Membership / Sponsorship	1,105	810	850
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office & Radio Supplies	1,800	1,500	1,500
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense	1,000	450	1,000
7410	Computer & Peripherals Maint	5,060	5,060	5,060
7430	Software Purchase			
7440	Software Support	9,491	9,063	9,300
7450	Computers and Equipment			
7510	Site Maintenance	900	600	700
7580	Maintenance - Generators	1,000	980	1,000
7581	Maintenance - Radios	2,000	1,580	2,000
7582	Maintenance - EOC's	2,000	1,850	2,000
7610	Automotive / Mileage	3,000	600	2,000
7615	Toll Road Charges	200	40	50
7620	Insurance Expense			
7640	Utilities - Telephone	10,000	9,614	10,000
7650	Bank Fees			
7670	Miscellaneous Expenses	1,000	825	1,001
7671	Miscellaneous Training	3,000		3,000
8810	Capital Acquisition			
	TOTAL Expenditures	**482,472**	**479,772**	**520,692**

2 • See Exhibit E

3 • See Exhibit D

AMP Proceeds Agreement Administration
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		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET
4020	Interest Revenue			
4050	O & M Maintenance Deposit			
4230	Reimbursement		12,464	11,622
4680	Miscellaneous Income			
	Prior Year Carryover	21,969	21,969	
	Total Revenue	21,969	34,433	11,622

		FY 2020-2021 BUDGET	FY 2020-2021 PROJECTED ACTUALS	FY 2021-2022 PROPOSED BUDGET
6010	Salaries & Wages - Admin		11,290	3,238
6090	Directors Compensation - MWDOC			
6095	Directors Compensation - MWD			
6105	Benefits - Admin		3,538	883
6115	Benefits - Directors			
6120	Health Insurance Coverage for Retirees			
6205	Training			
6210	Tuition Reimbursement			
6220	Temporary Help			
7010	Engineering - Outside Services			
7020	Legal - General		19,605	6,000
7030	Audit			
7040	Other Professional Fees			
7110	Conference - Employee			
7115	Conference - Directors			
7150	Travel & Accomodations - Employee			
7155	Travel & Accomodations - Director			
7210	Membership / Sponsorship			
7220	CUWA Participation			
7240	AAWARF Participation			
7250	CDR Participation			
7310	Office Maintenance			
7320	Rents & Leases			
7330	Office Supplies			
7340	Postal / Mail Delivery			
7350	Subscriptions / Books			
7360	Reproduction Expense			
7410	Computer & Peripherals Maint			
7430	Software Purchase			
7440	Software Support			
7450	Computers and Equipment			
7580	Maintenance Expense			
7610	Automotive / Mileage			
7615	Toll Road Charges			
7620	Insurance Expense			
7640	Utilities - Telephone			
7650	Bank Fees			
7670	Miscellaneous Expenses			
8810	Capital Acquisition			
	Total Expenditure	-	34,433	10,121

Exhibit D

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Proposed District Participation Costs
Fiscal Year 2021-2022

	Budget FY 2020-2021	Projected FY 2020-2021 Actuals	Budget FY 2021-2022	Approval included in Budget Approval
Required Participation or Service				
LAFCO	$ 38,431	$ 35,617	$ 37,500	√
Subtotal Cost Center 11	$ 38,431	$ 35,617	$ 37,500	
Association of Calif. Water Agencies (ACWA)	$ 22,691	$ 22,691	$ 23,000	√
South OC Watershed Management Area Dues	$ 10,800	$ 10,800	$ 10,800	√
Subtotal Cost Center 12	$ 33,491	$ 33,491	$ 33,800	
Subtotal - Required Participation or Service	**$ 71,922**	**$ 69,108**	**$ 71,300**	
Elective Participation				
Colorado River Water Users Assn. (CRWUA 2-Directors)	$ 60	$ 60	$ 60	√
Orange County Water Association (OCWA 4 Directors)	$ 280	$ 70	$ 280	√
Subtotal Cost Center 11	$ 340	$ 130	$ 340	
Association of California Cities- Orange County (ACCOC)	$ 5,500	$ 5,000	$ 5,100	√
American Water Works Association (AWWA)	$ 1,800	$ 1,800	$ 1,800	√
Association of Metropolitan Water Agencies (AMWA)	$ -	$ 21,447	$ 21,876	√
CA Chamber of Commerce (HR California)	$ 568	$ 568	$ 580	√
CALDESAL	$ 5,150	$ 5,000	$ 5,100	√
California Association of Public Information Officers (CAPIO)	$ 825	$ 825	$ 840	√
California Enviornmental Literacy Initiative	$ 2,500	$ 2,500		√
California Municipal Treasurers Association (CMTA)	$ 170	$ 170	$ 175	√
California Municipal Utilities Association (CMUA)	$ 4,450	$ 6,360	$ 6,480	√
California Society of Municipal Finance Officers (CSMFO)	$ 120	$ 120	$ 120	√
California Special Districts Assn. (CSDA)	$ 7,996	$ 7,996	$ 8,100	√
CA Water Efficiency Partnership (formerly CA Urban Water Cnsrv Cncl)	$ 6,100	$ 6,100	$ 6,100	√
California Water, Energy and Education Alliance (CWEEA)	$ 2,500	$ 2,500		√
Colorado River Water Users Assn.	$ 90	$ 90	$ 92	√
Department of Water Resources Education Committee	$ 2,500	$ 2,500		√
Government Finance Officers Association (GFOA)	$ 170	$ 170	$ 170	√
Indep. Special Districts of Or. Co. (ISDOC)	$ 55	$ 55	$ 50	√
International Association of Business Communicators (IABC)	$ 370	$ 370	$ 375	√
International Personnel Management Association (IPMA)	$ 55	$ 55	$ 60	√
National Water Resources Assn., Mun. Caucus	$ 535	$ 535	$ 545	√
OC Chapter-Calif. Landscape Contractors Assoc.	$ 1,835	$ 1,835	$ 1,900	√
Orange County Business Council (OC Chamber)	$ 5,150	$ 5,150	$ 5,250	√
Orange County Public Affairs Association (OCPAA)	$ 615	$ 615	$ 625	√
Orange County Water Association (OCWA)	$ 110	$ 110	$ 115	√
Public Relations Society of America/O.C. (PRSA)	$ 1,600	$ 1,600	$ 1,632	√
Society of Human Resources Management (SHRM)	$ 220	$ 220	$ 225	√
Southern California Personnel Management Assoc. (SCPMA)	$ 60	$ 60	$ 60	√
South Orange County Economic Coalition (SOCEC)	$ 1,600	$ 1,600	$ 1,630	√
Southern California Water Committee (SCWC)	$ 900	$ 1,000	$ 1,020	√
Urban Water Institute	$ 1,300	$ 1,300	$ 1,326	√
Water Environment Federation	$ 55	$ 55	$ 55	√
Subtotal Cost Center 12	$ 54,899	$ 77,706	$ 71,401	
Subtotal - Elective Participation	**$ 55,239**	**$ 77,836**	**$ 71,741**	
International Association of Emergency Managers	$ 380	$ 420	$ 460	√
California Emergency Services Association	$ 225	$ 390	$ 390	√
California Utilities Emergency Association	$ 500			√
WEROC Program Total	1,105	810	850	
GRAND TOTAL - General Fund	**$ 127,161**	**$ 146,944**	**$ 143,041**	

Exhibit E

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

Summary of Proposed Staff Registration & Travel Budget [(1)]

Fiscal Year 2021-2022

Conference / Meeting	Location/Date/Staff	Registration	Travel [(1)]	Approval included in Budget Approval
Association of California Water Agencies (ACWA)	DC Conference, February 2022	$ 2,200	$ 5,400	√
	Fall Conference, Nov. 30 - Dec. 3, 2021, Pasadena, Ca	3,000	1,400	√
	Spring Conference, May 3 -6, 2022, Sacramento, Ca	3,775	5,000	√
	Region 10, TBD	80		√
	Legislative Symposium, Sacramento,, March 2022	285	600	√
Association of California Cities - Orange County (ACCOC)	Sacramento, January 2022	1,600	1,000	√
	Washington DC, April/May 2022	5,100	3,000	√
Association of Metropolitan Water Agencies(AMWA)	Misc. Conference TBD	950	1,800	√
	Water Policy Conference TBD	950	1,800	√
	Executive Mgmt Conference, Oct. 3-6, 2021, Denver, CO	950	1,800	√
American Water Works Association (AWWA)				
	Cal Nevada Fall Conference, Oc. 18-21, 2021, Virtual	1,750		√
	Cal Nevada Section Annual Conference June 2022, TBD	875	1,200	√
	Sustainable Water Management Feb. 2022, TBD	575	1,600	√
	North American Water Loss Conf, Dec. 7-9, 2021, Austin Tx	1,200	2,100	√
California Association of Public Information Officials (CAPIO)	Annual Conference, November 2-5, 2021, Olympic Valley, CA	1,250	2,250	√
CalDesal	Annual Conference, February, 2022	250	350	√
California Environmental Literacy Initiative	Sacramento Ca		1,500	√
California Employees Public Retirement System(CalPERS)	Annual Employer Education Forum, 2022	800	400	√
California Municipal Utilities Association (CMUA) Capitol Days	Capital Days, Sacramento, January 2022	195	800	√
California Municipal Utilities Association (CMUA) Annual Conference	Annual Conference, April 3-5, 2022, San Francisco, CA	900	600	√
Colorado River Water Users Association (CRWUA)	Annual Conference, December 12-15, 2021 - Las Vegas, NV)	1,200	2,400	√
California Special Districts Association (CSDA)	Legislative Days, Sacramento, May 2022	275	800	√
	Annual Spring Conference, August 30 - Sept. 2, 2021, Monterey, Ca	500	1,000	√
California Water Efficiency Partnership (CalWEP) Membership (formerly CUWCC)	Membership Meetings, 1=No. Cal & 2=So. Cal		600	√
	Board Meetings, 2=No. Cal & 2=So. Cal		450	√
	Peer to Peer, June 2022, TBD	2,250	2,925	√
Department of Water Resources Education Committee	Sacramento		3,000	√
Department of Water Resources (DWR)/State Water Resources Control Board (SWRCB)	Urban Advisory Group Meetings, Sacramento		2,250	√
Legislative Advocacy	Sacramento		7,500	√
	Washington DC		3,600	√
Liebert, Cassidy Whimore	Annual Public Sector Conference, TBD	1,200	600	√
Multi-State Salinity Coalition	Annual Salinity Summit, May 2022, Las Vegas, NV	300	350	√
Orange County Business Council (OCBC)	Advocacy, Sacramento, March 2022	1,900	1,000	√
	Advocacy, DC, May 2022	3,600	1,600	√
Public Relations Society of America	Annual Conference, Orlando, Florida,	900	3,200	√
Urban Water Institute	Spring Conference, TBD	2,250	1,950	√
Miscellaneous*		3,500	4,000	√
	General Fund Total **	**$ 44,560**	**$ 69,825**	
Conferences/Meetings/Trainings				
International Assoc. of Emergency Managers	Oct. 15-22, 2021, Grand Rapids, MI	$ 2,400	$ 350	√
California Emergency Services Association (Fall)	May 2022, Northern California	1,400	3,200	√
TEEX Mgt346/Mgt 314 (College Station)	Spring 2022, College Station TX	-	1,200	√
	WEROC Program Total	**$ 3,800**	**$ 4,750**	
PROPOSED GENERAL FUND BUDGET		$ 44,560	$ 69,825	

* Includes OCWA lunch meetings, ISDOC, OCBC, SCWC, League of Cities, Misc. Assoc/Committee meetings and related business meeting expenses.

** Excludes automotive mileage.

(1) Includes all modes of travel (except automotive mileage), room accommodations, meals, and related misc. expenses.

Exhibit F

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

Summary of Proposed Board Registration & Travel Budget [(1)]

Fiscal Year 2021-2022

Conference	Location/Date/Directors	Registration	Travel [(1)]	Approval included in Budget Approval
Association of California Water Agencies (ACWA)	DC Conference, February 2022	$ 1,100	$ 2,700	√
	Fall Conference, Pasadena, Nov. 30 - December 3, 2021	$ 1,500	$ 1,500	√
	Spring Conference, May 3-6, 2022, Sacramento, Ca	$ 2,265	$ 3,000	√
	Region 10, TBD	$ 80		√
(ACCOC)	Sacramento, January 2022	$ 800	$ 500	√
	Washington DC, April/May 2022	$ 2,550	$ 1,500	√
American Water Works Association/Water Environment Federation (AWWA/WEF)	Utility Management Conference, August 3-6, 2021, Atlanta, GA	$ 875	$ 1,200	√
Bond Buyers	Conference, TBD	$ 300	$ 200	√
California Special Districts Association (CSDA)	Legislative Days, Sacramento, May 2022	$ 275	$ 800	√
Colorado River Water Users Association(CRWUA)	Annual Conference, Dec. 12-15, 2021, Las Vegas, NV	$ 900	$ 1,800	√
Orange County Business Council (OCBC)	Advocacy Trip, Sacramento, March 2022	$ 950	$ 500	√
	Advocacy Trip-DC, May 2022	$ 1,800	$ 800	√
Legislative Advocacy	Sacramento		$ 1,500	√
Legislative Advocacy	Washington DC		$ 1,800	√
Urban Water Institute	Spring Conference	$ 2,250	$ 1,950	√
Miscellaneous*		$ 1,200	$ 1,500	√
TOTAL**		$ 16,845	$ 21,250	
PROPOSED GENERAL FUND BUDGET		$ 16,845	$ 21,250	

* Includes OCWA lunch meetings, ISDOC, OCBC, SCWC, League of Cities, Misc. Assoc/Committee meetings and related business meeting expenses.

** Excludes automotive mileage.

(1) Includes all modes of travel (except automotive mileage), room accommodations, meals, and related misc. expenses.

Exhibit G

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

Proposed Total Membership that Includes Registration & Travel Costs [1]

Fiscal Year 2021-2022

Conference / Meeting	Membership	Registration	Travel	Total
American Water Works Association (AWWA)	$ 1,800	$ 5,275	$ 6,100	$ 13,175
Association of California Cities- Orange County (ACCOC)	5,100	10,050	6,000	21,150
Association of Calif. Water Agencies (ACWA)	23,000	14,285	19,600	56,885
Association of Metropolitan Water Agencies (AMWA)	21,876	2,850	5,400	30,126
California Association of Public Information Officers (CAPIO)	840	1,250	2,250	4,340
CalDesal	5,100	250	350	5,700
California Municipal Utilities Association (CMUA)	6,480	1,095	1,400	8,975
California Special Districts Assn. (CSDA)	8,100	1,050	2,600	11,750
California Water Efficiency Partnership	6,100	2,250	3,975	12,325
Colorado River Water Users Assn. (CRWUA)	152	2,100	4,200	6,452
Orange County Business Counsel (OC Chamber)	5,250	8,250	3,900	17,400
Urban Water Institute	1,326	4,500	3,900	9,726
Grand Total for Memberships with Conferences/Travel:	$ 85,124	$ 53,205	$ 59,675	$ 198,004

(1) Includes all modes of travel (except automotive mileage), room accommodations, meals, and related misc. expenses.

Exhibit H

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Schedule of Capital Expenditures
Fiscal Year 2021-2022

		Proposed Budget	Approval included in Budget Approval
Finance - 45-8810:			
Replace End-Of-Life Cisco Voice Gateway router (hardware and software)	$	7,500	√
Upgrade backbone Gigabit network switch (hardware)		6,500	√
Upgrade Hyper-V Virtual Host Server (Hardware)		10,000	√
Subtotal Cost Center 45	**$**	**24,000**	
Furniture and Fixtures- 19-8810:			
MWDOC Office Improvements (Office Furniture and Copier)	$	249,059	√
* Prior Year Projects Carryover from FY2017 through FY2021	$	(5,803)	√
Subtotal 8810 Improvements	$	243,256	
Building Improvements- 19-8811:			
Eval / Design / Seismic / Construction / HVAC Improvement	$	903,089	√
* Prior Year Projects Carryover from FY2017 through FY2021		(461,116)	√
Subtotal 8811 Improvements		441,973	
New Realized Costs - Cost Center 19	**$**	**685,229**	

* Prior year projects carryover is the cumulative dollars from prior years that wil be applied toward work projected to be completed in FY21-22.

Exhibit J
Professional / Special Services Authorized
Core Fund

Department	Consultant	Service	Budget FY 20-21	Budget FY 21-22	* Approval included in Budget Approval
Engineering Expenses					
Planning & Operation (21)	(To be determined)	Hydraulic Model	130,000		
	(To be determined)	Economic Studies/Reliability Study	135,000	50,000	
	(To be determined)	On Call Work		75,000	
	(To be determined)	EOCF#2 Emergency Pilot		75,000	
		Total Planning & Operations Expenses	**265,000**	**200,000**	
Met Issues & Special Projects (23)	Ed Means Consulting	Consulting on MET issues	25,000	30,000	√
	(To be determined)	Financial & Rate Consulting		75,000	
	(To be determined)	MET and Reliability Planning (IRP & Delta)	50,000	75,000	
		Total MET Issues & Special Projects Expenses	**75,000**	**180,000**	
		Total Engineering Expenses	**340,000**	**380,000**	
Legal Expenses					
Administration (11 & 13)	Best, Best & Krieger	General Legal Counsel Services	185,500	200,000	√
	Aleshire & Wynder	Legal Counsel Services Regarding San Diego CWA	15,000	15,000	√
	Best, Best & Krieger	Labor Counsel Services	10,000	10,000	√
		Total Legal Expenses	**210,500**	**225,000**	
Audit Expenses					
Finance (41)	Vasquez & Company LLP	Annual Financial Audit and Federal Single Audit	29,725	30,220	√
Training					
Administration (13)	Cal State University Fullerton/Municipal Resources Group/Center for Organization Effectiveness	Staff Development/Technical Training/Leadership Training	62,500	50,000	√
Professional Fees					
Administration (12 & 13 & 19)	Dissinger Associates	Pension Plan Administration	4,000	4,000	√
	IGOE	Cafeteria Plan Administration	2,400	660	√
	Ralph Anderson & Associates	Benchmark Study	36,000		√
	Gladwell Services	Records Management Consulting	1,200	1,200	√
	Health Equity	Health Equity		100	√
Governmental Affairs (31)	BBK Legislation	State Legislative Advocate	96,000	96,000	√
	James C. Barker	Federal Legislative Advocate	96,000	-	√
	Lewis Consulting	County Issues Consulting	42,000	42,000	√
	Soto Services	Grant Research and Acquisition Assistance	36,000	39,000	√
	Ackerman	Legal and Regulatory	36,000	36,000	√
	Natural Resource Results	Federal Legislative Advocate		96,000	√
Public Affairs (32)	Stetson Engineers	Consumer Confidence Report (CCR) Technical Water Quality Advisor	41,852	43,449	√
	So Cal Water Coalition	Delta Conveyance Program Support	30,000	30,000	√
	(To be determined)	Collateral materials update and resolutions/proclamations	4,500	4,500	
	(To be determined)	Event Registration Fees	12,500	12,500	
	Hashtag Pinpoint	Strategic Digital Outreach Contract	95,000	95,000	√
	(To be determined)	CA Water, Energy & Education Alliance	5,000	5,000	
	(To be determined)	Client Agency Workshops for PAW	4,000		
	(To be determined)	Wyland Mayors Challenge	10,000	10,000	
	PSAV	Special Events AV Support	20,000	20,000	√
	(To be determined)	Advertising	20,000	20,000	
	(To be determined)	Environmental Literacy Initaitive	20,000	25,000	
	(To be determined)	Scouts Program	7,500	7,500	
WUE - Core (35)	(To be determined)	General WUE Research	75,000	75,000	
	Blue Watchdog Conservation, Inc	Landscape Education - QWEL License	500		√
	Water Systems Optimization	Water Loss Control Work Grp (WLC)	55,000	55,000	√
	Water Systems Optimization	WLC Business Plan Implementation	25,000	25,000	√
	(To be determined)	Water Conservation Potential Study		100,000	
	SAWPA	Aerial Imagery and Landscape Measurement Project	100,000		√
Finance & IT (41 & 45)	U.S. Bank	Custodial Bank fees	6,500	6,500	√
	CalPERS	CalPERS GASB 68 Report		700	√
	Davis Farr	Financial Consulting	20,000	15,000	√
	Demsey Filliger & Assoc., LLC	OPEB Actuarial	3,750	750	√
	Raftelis	Rate Study	82,500		√
		Total Professional Fees	**988,202**	**865,859**	

* Approval of the budget constitutes authorization for spending within the policy guidelines set out in Chapter 8, Contracts section of the Administrative code including authorization limitations. A check mark indicates final board approval of the expenditure.

Exhibit J1
Professional / Special Services Authorized
Choice Funds

Department	Consultant	Service	Budget FY 20-21	Budget FY 21-22	* Approval included in Budget Approval
Training					
Water Loss Control (70)	(To be determined)	Water Balance Validation Certification	2,000	2,000	
Professional Fees					
Water Loss Control (70)	Westerley & McCall's	Meter Accuracy Testing	62,801	65,000	√
Water Use Efficiency (62)	Various Printers	Printing of marketing materials for all WUE programs	40,000	40,000	
	Droplet	Web Based Rebate Processing Platform (Turf & Drip)	45,072	30,000	√
	Droplet	E-Signature Rebate Processing	7,500	7,100	√
	Mission Resource Cnsvr District	Residential Installation Verification Inspections	35,000	50,000	√
School Program (63)	Discovery Cube/Shows That	Assemblies (Elementary School)	285,123	290,807	√
	Bolsa Chica Conservancy	Assemblies (High School)	64,800	66,142	√
	Discovery Cube	Assemblies (Middle School)	44,840	45,709	√
		Total Professional Fees	**585,136**	**594,758**	

* Approval of the budget constitutes authorization for spending within the policy guidelines set out in Chapter 8, Contracts section of the Administrative code including authorization limitations. A check mark indicates final board approval of the expenditure.

Municipal Water District of Orange County

Fiscal Year 2020-2021 Consolidated Budget Summary

	Core & Choice	Water Fund	WUE Grants and Outside Funding	WEROC	AMP Proceeds Agreement Administration	Total with Inter-Fund Transfers	Less Inter-Fund Transfers(1)	Consolidated Budget Total
Revenues:								
Water Sales		$ 229,079,152				**$ 229,079,152**		**$ 229,079,152**
Local Resource Program Incentives		(4,881,259)				**(4,881,259)**		**(4,881,259)**
Retail Meter Charge	7,837,792					**7,837,792**		**7,837,792**
Ground Water Customer Charge	595,323					**595,323**		**595,323**
Water Increment Charge	-					**-**		**-**
Interest Revenue	458,000	22,000				**480,000**		**480,000**
MWDOC's Contribution				241,236		**241,236**	(241,236)	**-**
Outside Fundings	-		1,579,934	241,236	-	**1,821,170**		**1,821,170**
Carryover Funds				-		**-**		**-**
Choice Revenue	1,630,995					**1,630,995**		**1,630,995**
Miscellaneous Income	3,000					**3,000**		**3,000**
Total Revenues	**10,525,111**	**224,219,893**	**1,579,934**	**482,472**	**-**	**236,807,409**	**(241,236)**	**236,566,173**
Expenses:								
Water Purchases	-	224,197,893				**224,197,893**		**224,197,893**
Salaries & Wages	4,152,075			318,348	-	**4,470,423**		**4,470,423**
less S & W Reimb. DSC or Recov from Grants	-					**-**		**-**
Employee Benefits	1,542,385			105,792	-	**1,648,177**		**1,648,177**
Engineering Expense	340,000					**340,000**		**340,000**
Professional Fees	1,581,338		1,579,934	-		**3,161,272**	-	**3,161,272**
Contribution to Election Reserve	-					**-**		**-**
Legal Expense - General	210,500			-	-	**210,500**		**210,500**
Maintenance Expense	146,420			3,900		**150,320**		**150,320**
Insurance Expense	110,000			-		**110,000**		**110,000**
Membership / Sponsorship	127,161			1,105		**128,266**		**128,266**
Director Compensation	258,909					**258,909**		**258,909**
MWDOC Contribution to WEROC Operations	241,236					**241,236**	(241,236)	**-**
MWDOC Contribution to WEROC Capital Improv	-					**-**	-	**-**
Others:								**-**
MWD Representation	157,070					**157,070**		**157,070**
Director Benefits	101,971					**101,971**		**101,971**
Health Insurance Coverage for Retirees	87,449				-	**87,449**		**87,449**
Audit Expense	29,725				-	**29,725**		**29,725**
Automotive & Toll Road Expenses	28,650			3,200		**31,850**		**31,850**
Conference Expense - Staff	26,515			3,800		**30,315**		**30,315**
Conference Expense - Directors	18,695					**18,695**		**18,695**
CDR Participation	53,158					**53,158**		**53,158**
Business Expense	4,500					**4,500**		**4,500**
Miscellaneous Expense	115,000			6,000	-	**121,000**		**121,000**
Postage / Mail Delivery	9,300					**9,300**		**9,300**
Rents & Leases	1,750			-		**1,750**		**1,750**
Outside Printing, Subscription & Books	84,700			1,000		**85,700**		**85,700**
Office Supplies	49,000			1,800		**50,800**		**50,800**
Computer Maintenance	8,000			5,060		**13,060**		**13,060**
Software Support & Expense	104,640			9,491		**114,131**		**114,131**
Computers and Equipment	33,550			-		**33,550**		**33,550**
Telecommunications Expense	30,850			10,000		**40,850**		**40,850**
Temporary Help Expense	5,000					**5,000**		**5,000**
Training Expense	64,500			8,226		**72,726**		**72,726**
Tuition Reimbursement	5,000					**5,000**		**5,000**
Travel & Accommodations - Staff	62,495			4,750		**67,245**		**67,245**
Travel & Accommodations - Directors	24,900					**24,900**		**24,900**
Depreciation Expense (annualized)	-					**-**		**-**
Overhead Expenses billed to AMP and WFC	-					**-**		**-**
Overhead Reimbursement	-				-	**-**		**-**
MWDOC Building Expense	726,883					**726,883**		**726,883**
Contribution to Operating Reserves				-		**-**		**-**
Capital Acquisition	79,200			-		**79,200**		**79,200**
All Other Expenses	1,912,501	-	-	53,327	-	**1,965,828**	-	**1,965,828**
Total Expenses	**10,622,524**	**224,197,893**	**1,579,934**	**482,472**	**-**	**236,882,823**	**(241,236)**	**236,641,588**
EFFECT ON RESERVES / FUND BALANCE	**$ (97,413)**	**$ 22,000** (2)	**$ -**	**$ -**	**$ -**	**$ (75,414)**	**$ -**	**$ (75,415)**

1 Adjustment for MWDOC's contributions to other funds.
2 Net change to restricted reserves for Interest revenue.

Municipal Water District of Orange County

Fiscal Year 2021-2022 Consolidated Budget Summary

	Core & Choice	Water Fund	WUE Grants and Outside Funding	WEROC	AMP Proceeds Agreement Administration	Total with Inter-Fund Transfers	Less Inter-Fund Transfers[1]	Consolidated Budget Total
Revenues:								
Water Sales		$ 175,452,389				**$ 175,452,389**		**$ 175,452,389**
Local Resource Program Incentives		(4,136,088)				**(4,136,088)**		**(4,136,088)**
Retail Meter Charge	8,357,232					**8,357,232**		**8,357,232**
Ground Water Customer Charge	335,385					**335,385**		**335,385**
Water Increment Charge	-					**-**		**-**
Interest Revenue	220,000	10,500				**230,500**		**230,500**
MWDOC's Contribution				260,346		**260,346**	(260,346)	**-**
Outside Fundings	-		2,618,752	260,346	11,622	**2,890,720**		**2,890,720**
Carryover Funds				-		**-**		**-**
Choice Revenue	1,636,669					**1,636,669**		**1,636,669**
Miscellaneous Income	3,000					**3,000**		**3,000**
Total Revenues	**10,552,286**	**171,326,801**	**2,618,752**	**520,692**	**11,622**	**185,030,153**	**(260,346)**	**184,769,807**
Expenses:								
Water Purchases	-	171,316,301				**171,316,301**		**171,316,301**
Salaries & Wages	4,178,542			350,504	3,238	**4,532,284**		**4,532,284**
less S & W Reimb. DSC or Recov from Grants	(18,665)			(11,750)		**(30,415)**		**(30,415)**
Employee Benefits	1,563,730			125,727	883	**1,690,340**		**1,690,340**
Engineering Expense	380,000					**380,000**		**380,000**
Professional Fees	1,475,640		2,618,752	-		**4,094,392**	-	**4,094,392**
Contribution to Election Reserve	-					**-**		**-**
Legal Expense - General	225,000			-	6,000	**231,000**		**231,000**
Maintenance Expense	168,400			3,700		**172,100**		**172,100**
Insurance Expense	130,000			-		**130,000**		**130,000**
Membership / Sponsorship	143,041			850		**143,891**		**143,891**
Director Compensation	288,800					**288,800**		**288,800**
MWDOC Contribution to WEROC Operations	260,346					**260,346**	(260,346)	**-**
MWDOC Contribution to WEROC Capital Improv	-					**-**	-	**-**
Others:								**-**
MWD Representation	165,029					**165,029**		**165,029**
Director Benefits	161,248					**161,248**		**161,248**
Health Insurance Coverage for Retirees	101,099				-	**101,099**		**101,099**
Audit Expense	30,220				-	**30,220**		**30,220**
Automotive & Toll Road Expenses	23,050			2,050		**25,100**		**25,100**
Conference Expense - Staff	44,560			3,800		**48,360**		**48,360**
Conference Expense - Directors	16,845					**16,845**		**16,845**
CDR Participation	65,249					**65,249**		**65,249**
Business Expense	2,500					**2,500**		**2,500**
Miscellaneous Expense	88,381			6,001	-	**94,382**		**94,382**
Postage / Mail Delivery	9,243					**9,243**		**9,243**
Rents & Leases	1,800			-		**1,800**		**1,800**
Outside Printing, Subscription & Books	83,700			1,000		**84,700**		**84,700**
Office Supplies	39,000			1,500		**40,500**		**40,500**
Computer Maintenance	8,000			5,060		**13,060**		**13,060**
Software Support & Expense	84,680			9,300		**93,980**		**93,980**
Computers and Equipment	23,450			-		**23,450**		**23,450**
Telecommunications Expense	42,840			10,000		**52,840**		**52,840**
Temporary Help Expense	5,000					**5,000**		**5,000**
Training Expense	52,000			8,200		**60,200**		**60,200**
Tuition Reimbursement	5,000					**5,000**		**5,000**
Travel & Accommodations - Staff	69,825			4,750		**74,575**		**74,575**
Travel & Accommodations - Directors	21,250					**21,250**		**21,250**
Depreciation Expense (annualized)	-					**-**		**-**
Overhead Expenses billed to AMP and WFC	-					**-**		**-**
Overhead Reimbursement	-				-	**-**		**-**
MWDOC Building Expense	441,973					**441,973**		**441,973**
Contribution to Operating Reserves				-		**-**		**-**
Capital Acquisition	267,256			-		**267,256**		**267,256**
All Other Expenses	1,853,198	-	-	51,661	-	**1,904,859**	-	**1,904,859**
Total Expenses	**10,648,033**	**171,316,301**	**2,618,752**	**520,692**	**10,121**	**185,113,899**	**(260,346)**	**184,853,552**
EFFECT ON RESERVES / FUND BALANCE	**$ (95,747)**	**$ 10,500** [2]	**$ -**	**$ -**	**$ 1,501**	**$ (83,746)**	**$ -**	**$ (83,745)**

1 Adjustment for MWDOC's contributions to other funds.
2 Net change to restricted reserves for Interest revenue.